

LITIGATION ROSTER

PROPERTY TAX

MAY 2011

Property Tax
May 2011

NEW CASES

Case Name

Court/Case Number

None

CLOSED CASES

Case Name

Court/Case Number

None

Please refer to the case roster for more detail regarding new and closed cases

Property Tax
LITIGATION ROSTER
May 2011

CARLSEN, KURT v. San Bernardino County Assessor, et al.

San Bernardino Superior Court Case No. CIVVS906330

Plaintiff's Counsel

Kurt Carlsen

In pro per

Filed – 09/22/09

BOE's Counsel

Stephen Lew

BOE Attorney

Joan Huh

Issue(s): Whether BOE is a proper party to the proceeding involving a dispute over a reassessment of property by officials of San Bernardino County. ([Rev. & Tax. Code § 5140.](#))

Audit/Tax Period: None

Amount: Unspecified

Status: BOE's Demurrer was sustained without leave to amend. The court's Order Dismissing Action as to BOE was entered February 16, 2011. Petitioner filed a Notice of Appeal dated April 7, 2011.

ELK HILLS POWER, LLC v. California State Board of Equalization, et al.

San Diego Superior Court Case No. 37-2008-00097074-CU-MC-CTL

Court of Appeal, Fourth Appellate District Case No. D056943

Plaintiff's Counsel

Peter W. Michaels

Law Offices of Peter Michaels

Filed – 12/01/08

BOE's Counsel

Tim Nader

BOE Attorney

Kiren Chohan

Issue(s): Whether BOE properly included the assumed costs of emissions reductions credits (ERCs) when valuing plaintiff's property under [Revenue and Taxation Code section 110](#).

Audit/Tax Period: 2004-2008

Amount: Unspecified

Status: The trial court ordered summary judgment in favor of BOE. The Court of Appeal issued a published decision on May 10, 2011, affirming the trial court judgment and awarding BOE its costs on appeal. Elk Hills filed a Petition for Rehearing on May 25, 2011.

METROMEDIA FIBER NETWORK SERVICES, INC. v. California State Board of Equalization, et al.

Sacramento Superior Court Case No. 34-2007-00882854-CU CO GOS

Plaintiff's Counsel

Peter W. Michaels

Law Offices of Peter Michaels

Filed – 12/10/07

BOE's Counsel

Jeffrey Rich

BOE Attorney

Victoria Baker

Issue(s): Whether BOE's valuation of Plaintiff's property was excessive ([California Constitution, Art. XIII, section 16](#); [Revenue and Taxation Code section 5148](#)).

Audit/Tax Period: 2003-2004

Amount: Unspecified

Status: The parties participated in a continued mandatory settlement conference on November 24, 2009. On that date, the parties agreed to a framework of settlement to resolve the action subject only to the approval of the Board and the governing boards of county defendants. On December 16, 2009, the Board considered and approved the terms of the settlement. The counties are in the process of obtaining approval of the settlement from their governing boards at this time.

WESTERN STATES PETROLEUM ASSOCIATION v. California State Board of Equalization

Los Angeles County Superior Court Case No. BC403167

Filed – 12/03/08

Court of Appeal, Second Appellate District No. B225932

BOE's Counsel

Plaintiff's Counsel

Brian Wesley

Cris K. O'Neill

BOE Attorney

Cahill, Davis & O'Neill, LLP

Kiren Chohan

Issue(s): Whether BOE's Property Tax Rule 474 is valid ([Government Code section 11340](#) et seq.; [Revenue and Taxation Code section 51](#); [Government Code section 15606](#); Title 18 California Code of Regulations, sections 461 and 324; [California Constitution Article III, section 1](#); and [Article XIII A sections 1, 2, and 3.](#))

Audit/Tax Period: None

Amount: Unspecified

Status: On March 29, 2010, the court issued its Order on Submitted Matter denying BOE's Motion for Summary Judgment and granting summary judgment to WSPA. Judgment in favor of plaintiff was entered April 27, 2010. BOE's Notice of Appeal was filed on July 19, 2010. The case is currently being briefed in the Court of Appeal.

**PROPERTY TAX
CLOSED CASES
LITIGATION ROSTER
May 2011**

No cases were closed during this period.

DISCLAIMER

Every attempt has been made to ensure the information contained herein is valid and accurate at the time of publication. However, the tax laws are complex and subject to change. If there is a conflict between the law and the information found, decisions will be made based on the law.

Links to information on sites not maintained by the Board of Equalization are provided only as a public service. The Board is not responsible for the content and accuracy of the information on those sites.